

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE**FINANCIAL REPORT
(Compiled)****YEAR ENDED SEPTEMBER 30, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **APR 18 2012**

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

Lake Charles, Louisiana

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McELROY, QUIRK & BURCH

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Compilation 9/30/2011 financial report

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REPORT OF INDEPENDENT ACCOUNTANTS

Mr. Ronald Rossitto, Program Director
Annual Governor's Conference
on Juvenile Justice
Lake Charles, Louisiana

We have compiled the accompanying balance sheet of the Annual Governor's Conference on Juvenile Justice as of September 30, 2011, and the related statement of revenues, expenditures and changes in fund balance and statement of revenues, expenditures and changes in fund balance budget (GAAP basis) and actual for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The Annual Governor's Conference on Juvenile Justice did not implement Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, for the year ending September 30, 2011. The effects of this departure from generally accepted accounting principles have not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Conference's assets, liabilities, fund balances, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Ms Elroy Quirk & Buech

Lake Charles, Louisiana

March 26, 2012

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
AS OF SEPTEMBER 30, 2011

See Accountants' Compilation Report

	<u>Governmental</u>	<u>Account</u>	
	<u>Special</u>	<u>Group</u>	
	<u>Revenue</u>	<u>General</u>	<u>Total</u>
	<u>Fund</u>	<u>Fixed</u>	<u>(Memorandum</u>
		<u>Assets</u>	<u>Only)</u>
ASSETS			
Cash	\$ 14,529	\$ -	\$ 14,529
Fixed assets	-	15,812	15,812
Total assets	<u>\$ 14,529</u>	<u>\$ 15,812</u>	<u>\$ 30,341</u>
LIABILITIES AND FUND BALANCE			
Liabilities	\$ -	\$ -	\$ -
Fund balance:			
Unreserved	14,529	-	14,529
Investment in general fixed assets	-	15,812	15,812
Total fund balance	<u>14,529</u>	<u>15,812</u>	<u>30,341</u>
Total liabilities and fund balance	<u>\$ 14,529</u>	<u>\$ 15,812</u>	<u>\$ 30,341</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
YEAR ENDED SEPTEMBER 30, 2011
See Accountants' Compilation Report

REVENUES

Intergovernmental	\$ 35,000
Registration fees	19,260
Sponsor registration	<u>1,250</u>
Total revenues	<u>55,510</u>

EXPENDITURES

Current	
Contract services	7,205
Other direct	28,793
Bank	124
Travel	<u>50,495</u>
Total expenditures	<u>86,617</u>

(Deficiency) of revenues over expenditures	(31,107)
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FUND BALANCE

Beginning of period	<u>45,636</u>
End of period	<u>\$ 14,529</u>

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL
YEAR ENDED SEPTEMBER 30, 2011
See Accountants' Compilation Report

	Special Revenue Fund Type		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental	\$ 35,000	\$ 35,000	\$ -
Registration fees	15,000	19,260	4,260
Sponsor registration	1,500	1,250	(250)
Total revenues	51,500	55,510	4,010
EXPENDITURES			
Current-			
Contract services	6,500	7,205	(705)
Other direct	26,200	28,793	(2,593)
Travel	50,000	50,495	(495)
Total expenditures	82,700	86,493	(3,793)
(Deficiency) of revenues over expenditures	(31,200)	(30,983)	217
FUND BALANCE			
Beginning of period	45,636	45,636	-
End of period	\$ 14,436	\$ 14,653	\$ 217

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED SEPTEMBER 30, 2011

See Accountants' Compilation Report

There were no findings.

ANNUAL GOVERNOR'S CONFERENCE ON JUVENILE JUSTICE

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

YEAR ENDED SEPTEMBER 30, 2011

See Accountants' Compilation Report

There were no findings